

EXECUTIVE SECRETARIAT  
ROUTING SLIP

*EK*

TO:

		ACTION	INFO	DATE	INITIAL
1	DCI		X		
2	DDCI		X		
3	EXDIR		X		
4	D/ICS				
5	DDI				
6	DDA	X			
7	DDO				
8	DDS&T				
9	Chm/NIC				
10	GC		X		
11	IG				
12	Compt		X		
13	D/Pers		X		
14	D/OLL				
15	D/PAO				
16	SA/IA				
17	AO/DCI				
18	C/IPD/OIS				
19	NIO				
20					
21					
22					
SUSPENSE		Date			

Remarks

STAT

Executive Secretary

17 May 85

Date

THE WHITE HOUSE

WASHINGTON

May 15, 1985

1944

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Coordination of Determinations on Social Security  
for Federal Personnel

Under the Social Security Amendments of 1983, Federal employees hired on or after January 1, 1984, as well as certain other Federal officers and employees, will be fully covered under the Social Security system. Under section 205(p) of the Social Security Act (42 U.S.C. 405(p)) and section 3122 of the Internal Revenue Code (26 U.S.C. 3122), the head of each Executive department or agency is vested with the responsibility for determining which personnel of the department or agency are employees covered by Social Security and what amounts of their remuneration are subject to withholding of Social Security tax.

In order to ensure that Social Security coverage and taxation will be consistently and efficiently applied within the Executive branch in conformance with the Social Security Act and the Internal Revenue Code, I am hereby directing that the Internal Revenue Service and the Social Security Administration provide guidance to Executive departments and agencies concerning Social Security coverage and taxation for Federal personnel, including applicable regulations and published rulings and procedures. I ask the heads of Executive departments and agencies to follow such guidance in making their determinations under the aforementioned sections 205(p) and 3122.

*Ronald Reagan*

DCI  
EXEC  
REG

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